

SECTION 8. This act shall take effect upon passage and publication.

Approved March 2, 1921.

No. 143, S.]

[Published March 7, 1921.

CHAPTER 16.

AN ACT to renumber and amend subsection (5) of section 20.34, relating to moneys received for Stout institute, and to create a new subsection (5) of said section 20.34, to provide for a revolving fund for the purchase of shop and laboratory supplies at said institute, and making an appropriation.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Subsection (5) of section 20.34 of the statutes is renumbered to be subsection (6) of that section and is amended to read (20.34) * * * (6) All moneys collected or received by each and every person for, or in behalf of the Stout institute, except as provided in subsections (4) and (5) of section 20.34, shall be paid within one week of receipt into the general fund.

SECTION 2. A new subsection is added to section 20.34 to read: (20.34) (5) All fees collected from students at Stout institute for supplies and materials needed for individual and class use in the work of the institute, and all money received from the sale of products made by students from such supplies and materials in shops and laboratories, shall be paid within one week of receipt into the general fund and are appropriated to the board of trustees of Stout institute to be used as a revolving appropriation for the purchase of other similar supplies and materials.

SECTION 3. This act shall take effect upon passage and publication.

Approved March 3, 1921.

No. 11, S.]

[Published March 8, 1921.

CHAPTER 17.

AN ACT to renumber and amend chapter 64gg of the statutes to be chapter 74 and to renumber, amend and repeal the sections thereof relating to the collection of taxes.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Chapter 64gg of the statutes is renumbered to be chapter 74 COLLECTION OF TAXES.

SECTION 2. Section 1088 of the statutes is renumbered to be section 74.01 LIEN OF TAXES ON LAND, AND ON TIMBER; LEVY.

SECTION 3. Section 1089 of the statutes is renumbered to be section 74.02 NOTICE OF COLLECTION.

SECTION 4. Section 1090 of the statutes is renumbered to be subsection (1) NONPAYMENT of section 74.03 PENALTY.

SECTION 4a. Section 925—152a of the statutes is repealed.

SECTION 5. Section 959—70o is renumbered to be subsection (2) POSTPONEMENT OF TAX PAYMENTS of section 74.03 and subsections 1 to 4 of section 959—70o are renumbered to be the introductory paragraph and paragraphs (a), (b) and (c) of subsection (2) of section 74.03 and the introductory paragraph is amended to read:

(74.03) (2) POSTPONEMENT OF TAX PAYMENTS. * * * The common council of any city of the first class * * * shall have power to extend the time for the collection of all or a portion of the taxes, assessed for city purposes, for a period of time not exceeding six months under the following conditions:

SECTION 6. Section 1091 of the statutes is renumbered to be section 74.04 PAYMENT IN ORDERS.

SECTION 7. Section 1092 of the statutes is renumbered to be section 74.05 OFFICERS NOT TO BUY ORDERS.

SECTION 8. Section 1093 of the statutes is renumbered to be section 74.06 PAYMENT ON PART; UNDIVIDED INTERESTS.

SECTION 9. Section 1094 of the statutes is renumbered to be section 74.07 HOW TAX PAID.

SECTION 10. Section 1095 of the statutes is renumbered to be section 74.08 STUB RECEIPTS; NOT COLLECTED IN SALOONS.

SECTION 11. Section 1096 of the statutes is renumbered to be section 74.09 COMPARISON OF STUB BOOK WITH TAX ROLL; BOOK AS EVIDENCE.

SECTION 12. Section 1097 of the statutes is renumbered to be subsection (1) BY DISTRESS of section 74.10 COLLECTION.

SECTION 13. Section 1098 of the statutes is renumbered to be subsection (2) NOTICE AND SALE of section 74.10.

SECTION 14. Section 1099 of the statutes is renumbered to be subsection (3) RETURN OF SURPLUS; PROCEEDINGS IF NO SALE OF section 74.10.

SECTION 15. Section 1100 of the statutes is renumbered to be subsection (1) HOW BROUGHT of section 74.11 ACTION TO COLLECT TAX ON PERSONAL PROPERTY.

SECTION 16. Section 1101 of the statutes is renumbered to be subsection (2) JURISDICTION; COMPLAINT; REMOVAL; ARREST of section 74.11.

SECTION 17. Section 1102 of the statutes is renumbered to be subsection (3) PROCEEDINGS; COSTS; EXECUTION of section 74.11 and is amended by striking out the subsection designations (1), (2) and (3) and by inserting in place thereof (a), (b) and (c).

SECTION 18. Section 1103 of the statutes is renumbered to be subsection (4) TRANSCRIPT OF JUDGMENT; LIEN; EXECUTION of section 74.11.

SECTION 19. Section 1104 of the statutes is renumbered to be subsections (5) APPEAL AND RETURN of section 74.11.

SECTION 20. Section 1105 of the statutes is renumbered to be subsection (6) TRIAL; DUTY OF DISTRICT ATTORNEY of section 74.11.

SECTION 21. Section 1106 of the statutes is renumbered to be subsection (7) SUPPLEMENTARY PROCEEDINGS of section 74.11.

SECTION 22. Section 1107 of the statutes is renumbered to be subsection (8) EFFECT OF JUDGMENT of section 74.11.

SECTION 23. Section 1107a of the statutes is renumbered to be section 74.12 ACTION OF DEBT TO COLLECT TAX; DUTY OF DISTRICT ATTORNEY and is amended by striking out the words and figures "any of sections 1100, 1107b" and by inserting in place thereof the words and figures "subsection (1) of section 74.11", and is further amended by striking out the words and figures "statutes of 1898".

SECTION 24. Section 1107b of the statutes is renumbered to be section 74.13 ACTION FOR COLLECTION OF TAXES AGAINST PUBLIC UTILITIES and is amended to read by striking out the word "of the statutes" where they appear in the sixth and ninth lines.

SECTION 24a. Section 925—145 of the statutes is renumbered to be section 74.135.

SECTION 24b. Section 925—144 of the statutes is repealed.

SECTION 25. Section 1107c of the statutes is renumbered to be section 74.14 PROCEDURE and is amended by striking out the figures "1107b" and by inserting in place thereof the figures "74.13".

RETURN OF UNCOLLECTED TAXES.

SECTION 26. Section 1110 of the statutes is renumbered to be subsection (1) of section 74.15 WHAT MONEY TO BE RETAINED; PAYMENT OF STATE TAX.

SECTION 26a. Section 925—151 of the statutes is renumbered to be subsection (2) of section 74.15.

SECTION 27. Section 1111 of the statutes is renumbered to be section 74.16 TREASURER'S RECEIPTS, HOW COUNTER-SIGNED.

SECTION 28. Section 1112 of the statutes is renumbered to be section 74.17 DELINQUENT TAXES and is amended by striking out the figures "1090" where they occur in the fourth line and by inserting in place thereof the figures "74.03" and is further amended by striking out the figures "1093" where it occurs in the tenth line and by inserting in place thereof the figures "74.06"

SECTION 29. Section 1113 of the statutes is renumbered to be section 74.18 FORM OF RETURN.

SECTION 30. Section 1114 of the statutes is renumbered to be section 74.19 AFFIDAVIT; PENALTY; COLLECTION OF DELINQUENT TAXES and subsection (3) is amended by striking out the figures "1090" and by inserting in place thereof the figures "74.23" and is further amended by removing the parentheses which incloses the words "with the interest and charges thereon", and by inserting a comma after the word "collected" in the sixth line of subsection (3).

SECTION 31. Section 1115 of the statutes is renumbered to be section 74.20 CERTIFICATE OF DELINQUENT TAXES.

SECTION 32. Section 1116 of the statutes is renumbered to be section 74.21 HOW TREASURER'S BOND SATISFIED.

SECTION 33. Section 1117 of the statutes is renumbered to be section 74.22 PENALTY FOR FAILURE TO SETTLE TAXES.

SECTION 34. Section 1118 of the statutes is renumbered to be section 74.23 WARRANT; LEVY; BREACH OF BOND.

SECTION 35. Section 1119 of the statutes is renumbered to be section 74.24 FALSE OR NEGLIGENT RETURN.

SECTION 36. Section 1120 of the statutes is renumbered to be section 74.25 DAMAGES.

COLLECTION AND PAYMENT OF TAXES BY COUNTY
TREASURERS.

SECTION 37. Section 1121 of the statutes is renumbered to be subsection (1) TO STATE TREASURER of section 74.26 TAXES PAID and is amended by striking out the words and figures "section 1087m—23 of the statutes" and by inserting in place thereof the word and figures "chapter 71".

SECTION 38. Section 1122 of the statutes is renumbered to be subsection (2) TREASURER'S DUTY AND LIABILITY IF STATE TAXES NOT PAID of section 74.26.

SECTION 39. Section 1123 of the statutes is renumbered to be subsection (3) ADDITIONAL LIABILITY of section 74.26.

SECTION 40. Section 1124 of the statutes is renumbered to be section 74.27 PENALTIES UPON COUNTIES.

SECTION 41. Section 1125 of the statutes is renumbered to be section 74.28 PAYMENTS TO LOCAL TREASURERS.

COLLECTION OF DELINQUENT PERSONAL TAX BY
COUNTY TREASURERS.

SECTION 42. Section 1126 of the statutes is renumbered to be section 74.29 PROCEEDINGS.

SECTION 43. Section 1127 of the statutes is renumbered to be section 74.30 POWERS OF SHERIFF; ACTIONS; ATTACHMENTS; GARNISHMENT.

SECTION 44. Section 1128 of the statutes is renumbered to be section 74.31 MAY BE CHARGED TO TOWNS.

SECTION 45. Section 1129 of the statutes is renumbered to be section 74.32 PAYMENT ON UNDIVIDED SHARE; AP-PORTIONMENT. ADVERTISEMENT OF REAL ESTATE FOR SALE FOR TAXES.

SECTION 46. Section 1130 of the statutes is renumbered to be section 74.33 LIST OF DELINQUENT LANDS; NOTICE OF SALE; ILLEGAL PUBLICATION.

SECTION 47. Section 1131 of the statutes is renumbered to be section 74.34 CONTRACT; BIDS; BOND; FORFEITURE.

SECTION 48. Section 1131a of the statutes is renumbered to be section 74.35 NOTICE OF TAX SALES IN CITIES OF THE FIRST CLASS and is amended by striking out the words and figures "1130 of the statutes" where it occurs in the second and last lines and by inserting in each place the figures "74.33"

and it is further amended by striking out the words and figures "1130 and 1131 of the statutes" and by inserting in place thereof the word and figures "74.33 and 74.34".

SECTION 49. Section 1132 of the statutes is renumbered to be section 74.36 AFFIDAVITS OF PUBLICATION AND POSTING.

SECTION 50. Section 1133 of the statutes is renumbered to be section 74.37 FEE FOR ADVERTISING and is amended by striking out the figures "1131" where they occur in the fifth line and by inserting in place thereof the figures "74.34" and it is further amended by striking out the word and figures "section 675" and by inserting in place thereof the words and figures "subsection (4) of section 59.09".

SECTION 51. Section 1134 of the statutes is renumbered to be section 74.38 OFFICERS NOT TO BE INTERESTED.

SALE OF REAL ESTATE FOR TAXES.

SECTION 52. Section 1135 of the statutes is renumbered to be section 74.39 HOW MADE.

SECTION 53. Section 1136 of the statutes is renumbered to be section 74.40 WHO TO BE PURCHASER; ORDER OF SALE.

SECTION 54. Section 1137 of the statutes is renumbered to be section 74.41 PAYMENT.

SECTION 55. Section 1138 of the statutes is renumbered to be section 74.42 WHEN TREASURER TO BUY.

SECTION 56. Section 1138a of the statutes is renumbered to be section 74.43 CITIES BIDDING IN AT TAX SALES.

SECTION 57. Section 1138m of the statutes is renumbered to be section 74.44 COUNTY MAY PURCHASE ON TAX SALES.

SECTION 58. Section 1139 of the statutes is renumbered to be section 74.45 MISTAKE NOT TO AFFECT SALE.

SECTION 59. Section 1140 of the statutes is renumbered to be section 74.46 CERTIFICATE OF SALE; MAY BE ASSIGNED AND RECORDED and is amended by striking out the figures "1193" where they occur in the last paragraph and by inserting in place thereof the figures "75.35".

SECTION 60. Section 1141 of the statutes is renumbered to be section 74.47 PAPERS, STUB BOOK AND ROLLS TO BE FILED.

SECTION 61. Section 1141a of the statutes is renumbered to be section 74.48 RECORD OF AFFIDAVITS AND NOTICES; AS EVIDENCE and is amended by striking out the figures "1141 of the statutes" and by inserting in place thereof the figures "74.47".

SECTION 62. Section 1142 of the statutes is renumbered to be section 74.49 SALE AFTER INJUNCTION DISSOLVED.

SECTION 63. Section 1143 of the statutes is renumbered to be section 74.50 DISQUALIFICATION OF OFFICERS.

SECTION 64. Section 1144 of the statutes is renumbered to be section 74.51 FEES TO BE COLLECTED and is amended by striking out the figures "1090" and by inserting in place thereof the figures "74.03".

DELINQUENT TAXES ON LANDS, PUBLIC OR MORTGAGED TO STATE.

SECTION 65. Section 1145 of the statutes is renumbered to be section 74.52 NOT TO BE SOLD.

SECTION 66. Section 1146 of the statutes is renumbered to be section 74.53 PROCEEDINGS.

SECTION 67. Section 1147 of the statutes is renumbered to be section 74.54 STATE TREASURER TO FURNISH LISTS OF TAXES PAID.

SECTION 68. Section 1148 of the statutes is renumbered to be section 74.55 TAXES TO BE CREDITED.

SECTION 69. Section 1149 of the statutes is renumbered to be section 74.56 RETURN OF PUBLIC LANDS ON WHICH TAXES UNPAID.

SECTION 70. Section 1149a of the statutes is renumbered to be section 74.57 LANDS ACQUIRED BY STATE ARE NOT SUBJECT TO TAX SALE and is amended by striking out the subsection designations "(a)", "(b)", "(c)", and "(d)" and by inserting in place thereof the figures "(1)", "(2)", "(3)", and "(4)" and it is further amended by striking out the figures "1165" where they appear in old paragraph (d) and by inserting in place thereof the figures "75.01".

MISCELLANEOUS PROVISIONS.

SECTION 71. Section 1150 of the statutes is renumbered to be section 74.58 TAXES IN CITIES AND VILLAGES, HOW COLLECTED.

SECTION 72. Section 1151 of the statutes is renumbered to be section 74.59 APPLICATION OF CHAPTER TO CITIES.

SECTION 73. Section 1152 of the statutes is renumbered to be section 74.60 NEGLECT TO ELECT OFFICERS; HOW TAXES COLLECTED.

SECTION 74. Section 1152a of the statutes is renumbered to be section 74.61 MAILING STATEMENTS OF TAXES DUE.

SECTION 75. Section 1153 of the statutes is renumbered to be section 74.62 TAXES; PAYMENT BY GRANTOR AND GRANTEE.

SECTION 76. Section 1154 of the statutes is renumbered to be section 74.63 RIGHTS OF OCCUPANT WHO HAS PAID TAXES.

SECTION 77. Section 1155 of the statutes is renumbered to be section 74.64 COUNTY TO REFUND UNJUST TAX.

SECTION 78. Section 1156 of the statutes is renumbered to be section 74.65 CANCELLATION OF SALES.

SECTION 79. Section 1157 of the statutes is renumbered to be section 74.66 LOSS BY OFFICERS.

SECTION 80. Section 1158 of the statutes is renumbered to be section 74.67 RIGHTS OF LIENHOLDER WHO PAYS TAXES.

SECTION 81. Section 1159 of the statutes is renumbered to be section 74.68 RECORD OF NOTICE OF LIEN.

SECTION 82. Section 1160 of the statutes is renumbered to be section 74.69 DISCHARGE OF LIEN; RIGHTS OF LIENOR and is amended by striking out the figures "1158" and by inserting in place thereof the figures "74.67".

SECTION 83. Section 1161 of the statutes is renumbered to be section 74.70 LIENHOLDER MAY AVOID TAX.

SECTION 84. Section 1162 of the statutes is renumbered to be section 74.71 ASSESSMENTS MAY BE SETTLED FOR; EFFECT OF RELEASE.

SECTION 85. Section 1163 of the statutes is renumbered to be section 74.72 NEGLECT TO LEVY TAXES.

SECTION 86. Section 1164 of the statutes is renumbered to be section 74.73 RECOVERY OF ILLEGAL TAXES; LIMITATION.

SECTION 87. Section 1164a of the statutes is renumbered to be section 74.75 REASSESSMENT OF PLAINTIFF'S TAXES

and is amended by striking out the figures and letter "1210b" and by inserting in place thereof the figures "75.54".

SECTION 88. Section 1164c of the statutes is renumbered to be subsection (1) FOR BRIDGES, TOWN HOUSES of section 74.76 ASSESSMENT AND COLLECTION OF SPECIAL TAXES.

SECTION 89. Section 1164d of the statutes is renumbered to be subsection (2) SPECIAL BOND of section 74.76.

SECTION 90. Section 1164e of the statutes is renumbered to be subsection (3) DUTY OF TREASURER of section 74.76.

SECTION 91. Section 1164f of the statutes is renumbered to be subsection (4) DELINQUENT TAXES, HOW COLLECTED of section 74.76.

SECTION 92. Section 1164g of the statutes is repealed.

SECTION 93. This act shall take effect upon passage and publication.

Approved March 4, 1921.

No. 12, S.]

[Published March 8, 1921.

CHAPTER 18.

AN ACT to renumber chapter 64h of the statutes to be chapter 75; and to renumber, and amend the sections thereof relating to lands sold for taxes.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. Chapter 64h of the statutes is renumbered to be chapter 75 LANDS SOLD FOR TAXES.

SECTION 2. Section 1165 of the statutes is renumbered to be section 75.01 REDEMPTION IN WHOLE OR IN PART.

SECTION 3. Section 1165a of the statutes is renumbered to be section 75.02 REDEMPTION FROM CITY TAX SALES.

SECTION 4. Section 1166 of the statutes is renumbered to be section 75.03 REDEEMING LANDS OF MINORS.

SECTION 5. Section 1167 of the statutes is renumbered to be section 75.04 REDEMPTION RECEIPT AND ENTRIES.

SECTION 6. Section 1168 of the statutes is renumbered to be section 75.05 DISPOSITION OF REDEMPTION MONEY.

SECTION 7. Section 1169 of the statutes is renumbered to be section 75.06 PAYMENT ON LOST CERTIFICATES.

SECTION 8. Section 1170 of the statutes is renumbered to be section 75.07 REDEMPTION NOTICES; PUBLICATION and